

IN THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, <u>et al.</u> ,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
-----	x	

AFFIDAVIT OF SERVICE

I, Elizabeth Adam, being duly sworn according to law, depose and say that I am employed by Kurtzman Carson Consultants LLC, the Court appointed claims and noticing agent for the Debtors in the above-captioned cases.

On February 11, 2008, I caused to be served the documents listed below (i) upon the parties listed on Exhibit A hereto via electronic notification, and (ii) upon the parties listed on Exhibit B hereto via postage pre-paid U.S. mail:

- 1) Joint Stipulation and Agreed Order in Respect of Debtors' Claims Estimation Motion and Third Omnibus Objection to Claims of Technology Properties Ltd. (Docket No. 12485) [a copy of which is attached hereto as Exhibit C]
- 2) Order Pursuant to 11 U.S.C. §502(b) and Fed. R. Banker. P. 3007 Denying Samsung Electro-Mechanics Co., Ltd. Motion to Reconsider Proof of Claim 16485 (Docket No. 12486) [a copy of which is attached hereto as Exhibit D]
- 3) Joint Stipulation and Agreed Order (I) Compromising and Allowing Proofs of Claim Filed by Certain Retirees and Related Claimants and (II) Disallowing and Expunging Other Proof of Claim Filed by Certain Retirees and Related Claimants (Docket No. 12488) [a copy of which is attached hereto as Exhibit E]
- 4) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 2353 (Latigo Master Fund Ltd. and Sony Ericsson Mobile Communications (USA) Inc.) (Docket No. 12489) [a copy of which is attached hereto as Exhibit F]
- 5) Joint Stipulation and Agreed Order (I) Compromising and Allowing Proof of Claim Number 9787 and (II) Disallowing and Expunging Proof of Claim Number 9758 (Donald L. and Virginia Runkle) (Docket No. 12490) [a copy of which is attached hereto as Exhibit G]

- 6) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 13268 (Kilroy Realty LP) (Docket No. 12491) [a copy of which is attached hereto as Exhibit H]
- 7) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 12399 (Rassini, S.A. De C.V.) (Docket No. 12492) [a copy of which is attached hereto as Exhibit I]
- 8) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 1790 (Key Safety Systems, Inc.) (Docket No. 12493) [a copy of which is attached hereto as Exhibit J]
- 9) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Numbers 7089 and 8192 (Solvay Fluorides LLC and Solvay Advanced Polymers LLC) (Docket No. 12494) [a copy of which is attached hereto as Exhibit K]
- 10) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 11910 (Carlisle Engineered Products Inc.) (Docket No. 12495) [a copy of which is attached hereto as Exhibit L]
- 11) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 7992 (Molex Connector Corporation) (Docket No. 12496) [a copy of which is attached hereto as Exhibit M]
- 12) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 12212 (Flambeau Inc.) (Docket No. 12498) [a copy of which is attached hereto as Exhibit N]
- 13) Joint Stipulation and Agreed Order Capping Proof of Claim No. 16127 (U.S. Customs and Border Protection) (Docket No. 12499) [a copy of which is attached hereto as Exhibit O]

On February 11, 2008, I caused to be served the document listed below upon the parties listed on Exhibit P hereto via postage pre-paid U.S. mail:

- 14) Joint Stipulation and Agreed Order in Respect of Debtors' Claims Estimation Motion and Third Omnibus Objection to Claims of Technology Properties Ltd. (Docket No. 12485) [a copy of which is attached hereto as Exhibit C]

On February 11, 2008, I caused to be served the document listed below upon the parties listed on Exhibit Q hereto via postage pre-paid U.S. mail:

- 15) Order Pursuant to 11 U.S.C. §502(b) and Fed. R. Banker. P. 3007 Denying Samsung Electro-Mechanics Co., Ltd. Motion to Reconsider Proof of Claim 16485 (Docket No. 12486) [a copy of which is attached hereto as Exhibit D]

On February 11, 2008, I caused to be served the document listed below upon the party listed on Exhibit R hereto via postage pre-paid U.S. mail:

- 16) Joint Stipulation and Agreed Order (I) Compromising and Allowing Proofs of Claim Filed by Certain Retirees and Related Claimants and (II) Disallowing and Expunging Other Proof of Claim Filed by Certain Retirees and Related Claimants (Docket No. 12488) [a copy of which is attached hereto as Exhibit E]

On February 11, 2008, I caused to be served the document listed below upon the parties listed on Exhibit S hereto via postage pre-paid U.S. mail:

- 17) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 2353 (Latigo Master Fund Ltd. and Sony Ericsson Mobile Communications (USA) Inc.) (Docket No. 12489) [a copy of which is attached hereto as Exhibit F]

On February 11, 2008, I caused to be served the document listed below upon the party listed on Exhibit T hereto via postage pre-paid U.S. mail:

- 18) Joint Stipulation and Agreed Order (I) Compromising and Allowing Proof of Claim Number 9787 and (II) Disallowing and Expunging Proof of Claim Number 9758 (Donald L. and Virginia Runkle) (Docket No. 12490) [a copy of which is attached hereto as Exhibit G]

On February 11, 2008, I caused to be served the document listed below upon the party listed on Exhibit U hereto via postage pre-paid U.S. mail:

- 19) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 13268 (Kilroy Realty LP) (Docket No. 12491) [a copy of which is attached hereto as Exhibit H]

On February 11, 2008, I caused to be served the document listed below upon the parties listed on Exhibit V hereto via postage pre-paid U.S. mail:

- 20) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 12399 (Rassini, S.A. De C.V.) (Docket No. 12492) [a copy of which is attached hereto as Exhibit I]

On February 11, 2008, I caused to be served the document listed below upon the party listed on Exhibit W hereto via postage pre-paid U.S. mail:

- 21) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 1790 (Key Safety Systems, Inc.) (Docket No. 12493) [a copy of which is attached hereto as Exhibit J]

On February 11, 2008, I caused to be served the document listed below upon the party listed on Exhibit X hereto via postage pre-paid U.S. mail:

- 22) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Numbers 7089 and 8192 (Solvay Fluorides LLC and Solvay Advanced Polymers LLC) (Docket No. 12494) [a copy of which is attached hereto as Exhibit K]

On February 11, 2008, I caused to be served the document listed below upon the party listed on Exhibit Y hereto via postage pre-paid U.S. mail:

- 23) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 11910 (Carlisle Engineered Products Inc.) (Docket No. 12495) [a copy of which is attached hereto as Exhibit L]

On February 11, 2008, I caused to be served the document listed below upon the party listed on Exhibit Z hereto via postage pre-paid U.S. mail:

- 24) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 7992 (Molex Connector Corporation) (Docket No. 12496) [a copy of which is attached hereto as Exhibit M]

On February 11, 2008, I caused to be served the document listed below upon the parties listed on Exhibit AA hereto via postage pre-paid U.S. mail:

- 25) Joint Stipulation and Agreed Order Compromising and Allowing Proof of Claim Number 12212 (Flambeau Inc.) (Docket No. 12498) [a copy of which is attached hereto as Exhibit N]

On February 11, 2008, I caused to be served the document listed below upon the parties listed on Exhibit BB hereto via postage pre-paid U.S. mail:

- 26) Joint Stipulation and Agreed Order Capping Proof of Claim No. 16127 (U.S. Customs and Border Protection) (Docket No. 12499) [a copy of which is attached hereto as Exhibit O]

Dated: February 21, 2008

/s/ Elizabeth Adam

Elizabeth Adam

State of California
County of Los Angeles

Subscribed and sworn to (or affirmed) before me on this 21st day of February, 2008, by
Elizabeth Adam, proved to me on the basis of satisfactory evidence to be the person who
appeared before me.

Signature: /s/ Leanne V. Rehder

Commission Expires: 3/2/08

EXHIBIT A

COMPANY	CONTACT	ADDRESS1	ADDRESS2	CITY	STATE	ZIP	PHONE	FAX	EMAIL	PARTY / FUNCTION
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Delphi Corporation	Sean Corcoran, Karen Craft	5725 Delphi Drive		Troy	MI	48098	248-813-2000	248-813-2491	sean.p.corcoran@delphi.com karen.j.craft@delphi.com	Debtors
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Freescale Semiconductor, Inc.	Richard Lee Chambers, III	6501 William Cannon Drive West	MD: OE16	Austin	TX	78735	512-895-6357	512-895-3090	trey.chambers@freescale.com	Creditor Committee Member
Fried, Frank, Harris, Shriver & Jacobson	Brad Eric Sheler Bonnie Steingart Vivek Melwani Jennifer L Rodburg Richard J Slivinski	One New York Plaza		New York	NY	10004	212-859-8000	212-859-4000	rodbuje@ffhsj.com sliviri@ffhsj.com randall.eisenberg@fticonsulting.com	Counsel to Equity Security Holders Committee
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General Electric Company	Valerie Venable	9930 Kinsey Avenue		Huntersville	NC	28078	704-992-5075	866-585-2386	valerie.venable@ge.com	Creditor Committee Member
Groom Law Group	Lonie A. Hassel	1701 Pennsylvania Avenue, NW		Washington	DC	20006	202-857-0620	202-659-4503	lhassel@groom.com	Counsel to Employee Benefits
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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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	:
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In re	: Chapter 11
	:
DELPHI CORPORATION, et al.,	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER IN RESPECT OF DEBTORS'
CLAIMS ESTIMATION MOTION AND THIRD OMNIBUS OBJECTION TO
CLAIMS OF TECHNOLOGY PROPERTIES LTD.

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Technology Properties, Ltd. ("Technology Properties") respectfully submit this Joint Stipulation And Agreed Order In Respect Of Debtors' Claims Estimation Motion and Third Omnibus Objection To Claims Of Technology Properties Ltd. (the "Stipulation").

WHEREAS, on October 8, 2005 ("Petition Date"), the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended (the "Bankruptcy Code"), in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on or about July 27, 2006, Technology Properties filed 83 separate proofs of claim (the "Proofs of Claim") against various Debtor entities, asserting identical unsecured non-priority unliquidated claims¹ (the "Claims") arising from alleged patent infringement for a period of time from October 9, 1999 through October 8, 2005.

¹ Proof of Claim No. 15396 asserted against Delphi; Proof of Claim No. 14943 asserted against Exhaust Systems Corporation; Proof of Claim No. 14944 asserted against Delphi Automotive Systems Risk Management Corp.; Proof of Claim No. 14945 asserted against Delphi Receivables LLC; Proof of Claim No. 14946 asserted against Delphi Automotive Systems International, Inc.; Proof of Claim No. 14947 asserted against Delphi Automotive Systems Thailand, Inc.; Proof of Claim No. 14948 asserted against Delphi International Services Inc.; Proof of Claim No. 14949 asserted against Delphi Automotive Systems Korea, Inc.; Proof of Claim No. 14950 asserted against Delphi China LLC; Proof of Claim No. 14951 asserted against Delphi Mechatronic Systems, Inc.; Proof of Claim No. 14952 asserted against Delphi Automotive Systems Tennessee, Inc.; Proof of Claim No. 14953 asserted against Delphi Technologies, Inc.; Proof of Claim No. 14954 asserted against Delphi Furukawa Wiring Systems LLC; Proof of Claim No. 14955 asserted against Delphi Automotive Systems LLC; Proof of Claim No. 14956 asserted against MobileAria, Inc.; Proof of Claim No. 14957 asserted against Packard Hughes Interconnect Company; Proof of Claim No. 14958 asserted against Delphi Automotive Systems Global (Holding), Inc.; Proof of Claim No. 14959 asserted against Delphi Services Holding Corporation; Proof of Claim No. 14960 asserted against Delphi Automotive Systems Human Resources LLC; Proof of Claim No. 14961 asserted against Delphi Foreign Sales Corporation; Proof of Claim No. 14962 asserted against Delco Electronics Overseas Corporation; Proof of Claim No. 15151 asserted against Delphi Automotive Systems (Holding), Inc.; Proof of Claim No. 15152 asserted against Delphi Automotive Systems Overseas Corporation; Proof of Claim No. 15153 asserted against Delphi International Holdings Corp.; Proof of Claim No. 15154 asserted against Delphi Automotive

WHEREAS, on October 31, 2006, the Debtors filed their Third Omnibus

Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To

Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By

Systems Services LLC; Proof of Claim No. 15155 asserted against Dreal Inc.; Proof of Claim No. 15156 asserted against Delphi Connection Systems; Proof of Claim No. 15157 asserted against Delphi Integrated Service Solutions, Inc.; Proof of Claim No. 15158 asserted against Aspire, Inc.; Proof of Claim No. 15159 asserted against Delphi LLC; Proof of Claim No. 15160 asserted against Delphi Diesel Systems Corp.; Proof of Claim No. 15161 asserted against Delphi Electronics (Holding) LLC; Proof of Claim No. 15162 asserted against Delphi Liquidation Holding Company; Proof of Claim No. 15163 asserted against Specialty Electronics, Inc.; Proof of Claim No. 15164 asserted against Specialty Electronics International Ltd.; Proof of Claim No. 15165 asserted against Delphi Medical Systems Corporation; Proof of Claim No. 15166 asserted against Delphi Medical Systems Texas Corporation; Proof of Claim No. 15167 asserted against Delphi Medical Systems Colorado Corporation; Proof of Claim No. 15168 asserted against Environmental Catalysts, LLC; Proof of Claim No. 15169 asserted against ASEC Sales General Partnership; Proof of Claim No. 15170 asserted against ASEC Manufacturing General Partnership; Proof of Claim No. 15172 asserted against Delphi NY Holding Corporation; Proof of Claim No. 15381 asserted against Delphi Technologies, Inc.; Proof of Claim No. 15382 asserted against Delphi International Services Inc.; Proof of Claim No. 15383 asserted against Delphi Automotive Systems Korea, Inc.; Proof of Claim No. 15384 asserted against Delphi China LLC; Proof of Claim No. 15385 asserted against Exhaust Systems Corporation; Proof of Claim No. 15386 asserted against Delphi Automotive Systems Risk Management Corp.; Proof of Claim No. 15387 asserted against Delphi Automotive Systems Thailand, Inc.; Proof of Claim No. 15388 asserted against Delphi International Holdings Corp; Proof of Claim No. 15389 asserted against Delphi Automotive Systems International, Inc.; Proof of Claim No. 15390 asserted against Delphi Automotive Systems Overseas Corporation; Proof of Claim No. 15391 asserted against Delphi Automotive Systems (Holding), Inc.; Proof of Claim No. 15392 asserted against Delco Electronics Overseas Corporation; Proof of Claim No. 15393 asserted against Delphi Diesel Systems Corp.; Proof of Claim No. 15394 asserted against ASEC Sales General Partnership; Proof of Claim No. 15395 asserted against ASEC Manufacturing General Partnership; Proof of Claim No. 15397 asserted against Delphi NY Holding Corporation; Proof of Claim No. 15398 asserted against Delphi Electronics (Holding) LLC; Proof of Claim No. 15399 asserted against Delphi Liquidation Holding Company; Proof of Claim No. 15400 asserted against Specialty Electronics, Inc.; Proof of Claim No. 15401 asserted against Specialty Electronics International Ltd.; Proof of Claim No. 15402 asserted against Delphi Mechatronic Systems, Inc. Proof of Claim No. 15403 asserted against Delphi Automotive Systems Tennessee, Inc.; Proof of Claim No. 15404 asserted against Delphi LLC; Proof of Claim No. 15405 asserted against Aspire, Inc.; Proof of Claim No. 15406 asserted against Delphi Integrated Service Solutions, Inc.; Proof of Claim No. 15407 asserted against Delphi Connection Systems; Proof of Claim No. 15408 asserted against Dreal Inc.; Proof of Claim No. 15409 asserted against Packard Hughes Interconnect Company; Proof of Claim No. 15410 asserted against Delphi Automotive Systems Human Resources LLC; Proof of Claim No. 15411 asserted against Delphi Automotive Systems Global (Holding), Inc.; Proof of Claim No. 15412 asserted against Delphi Services Holding Corporation; Proof of Claim No. 15413 asserted against Delphi Medical Systems Colorado Corporation; Proof of Claim No. 15414 asserted against Delphi Automotive Systems Services LLC; Proof of Claim No. 15415 asserted against Delphi Receivables LLC; Proof of Claim No. 15416 asserted against Delphi Furukawa Wiring Systems LLC; Proof of Claim No. 15417 asserted against Delphi Automotive Systems LLC; Proof of Claim No. 15418 asserted against MobileAria, Inc.; Proof of Claim No. 15419 asserted against Delphi Medical Systems Corporation; Proof of Claim No. 15420 asserted against Delphi Medical Systems Texas Corporation; Proof of Claim No. 15421 asserted against Environmental Catalysts, LLC; and Proof of Claim No. 15422 asserted against Delphi Foreign Sales Corporation.

Debtors' Books And Records, And (C) Claims Subject To Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (the "Third Omnibus Objection") (Docket No. 5452). In the Third Omnibus Objection, the Debtors sought to disallow and expunge the Claims because "the Debtors determined that the Claims assert liabilities or dollar amounts not owing pursuant to the Debtors' books and records[.]"

WHEREAS, on November 21, 2006, Technology Properties filed its Response To Objection To Claims Of Technology Property, Ltd.² (the "Third Omnibus Objection Response") (Docket No. 5625) where it contended respectively that (i) that it is the owner of certain patents that allegedly make up the Moore Microprocessor Patent Portfolio ("MMP Portfolio")³ and (ii) that the Debtors have been infringing on rights allegedly protected by the MMP Portfolio since October 9, 1999.

WHEREAS, on September 7, 2007, the Debtors filed their Motion For Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) (a) Estimating And Setting Maximum Cap On Certain Contingent Or Unliquidated Claims And (b) Approving Expedited Claims Estimation Procedures (the "Claims Estimation Motion") (Docket No. 9297).

WHEREAS, on September 20, 2007, Technology Properties filed the Objection by Technology Properties, Ltd. to Motion by Debtor For Order Estimating and Setting Maximum Cap on Certain Contingent or Unliquidated Claims and Approving Expedited

² The hearing with respect to the Debtors' Third Omnibus Claims Objection was adjourned as a result of Technology Properties' response. However, through agreement of the parties and pursuant to the Order Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 2002(m), 3007, 7016, 7026, 9006, 9007, And 9014 Establishing (i) Dates For Hearings Regarding Objections To Claims And (ii) Certain Notices And Procedures Governing Objections to Claims, entered December 7, 2007 (Docket No. 6089) (the "Claims Procedures Order"), ¶ 10, Technology Properties was deemed to not be subject to the procedures outlined in the Claims Procedures Order.

³ The specific patents in the MMP Portfolio are described in Attachment A).

Claims Estimation Procedures (the "Estimation Motion Response") (Docket No. 9472).

In the Estimation Motion Response, Technology Properties contends that its Claims are valued at \$4.144 billion.

WHEREAS, on September 27, 2007, this Court entered the Order Pursuant To 11 U.S.C. §§ 105(a) and 502(c) (a) Estimating And Setting Maximum Cap On Certain Contingent And Unliquidated Claims And (b) Approving Expedited Claims Estimation Procedures (the "Estimation Order") (Docket No. 9685).

WHEREAS, on December 10, 2007, the Debtors filed the First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors and Debtors-In-Possession (the "Plan") (Docket No. 11386). No order confirming the Plan has yet been entered by this Court. [The Confirmation Order was entered January 25, 2008.]

WHEREAS, to resolve the Third Omnibus Objection and the Claims Estimation Motion, DAS LLC and Technology Properties, have, subject to certain reserved rights, agreed (i) to consolidate the Proofs of Claims into proof of claim number 14955 asserted against DAS LLC ("Proof of Claim Number 14955"), (ii) that in no event shall Proof of Claim Number 14955 be allowed in any amount exceeding \$1,250,000.00, and (iii) for the Debtors to waive the Administrative Claims Bar Date as defined in Section 1.3 of the Plan (the "Bar Date") with respect to any claim arising after the Petition Date and before the effective date of any plan of reorganization of the Debtors on the condition that no term in any plan of reorganization of the Debtors shall override such waiver.

ORDERED, ADJUDGED, AND DECREED THAT:

1. For administrative convenience only, the Proofs of Claims are deemed consolidated into Proof of Claim Number 14955.

2. Subject to Paragraph 1 of this Stipulation, in no event shall Proof of Claim Number 14955 be allowed in any amount exceeding \$1,250,000.00 if liability for Proof of Claim Number 14955 is later adjudicated in a court of competent jurisdiction.

Technology Properties is barred from asserting an increased amount for Proof of Claim Number 14955 or later asserting any other prepetition claim.

3. Subject to Paragraph 1 of this Stipulation, proofs of claim numbers 14943, 14944, 14945, 14946, 14947, 14948, 14949, 14950, 14951, 14952, 14953, 14954, 14956, 14957, 14958, 14959, 14960, 14961, 14962, 15151, 15152, 15153, 15154, 15155, 15156, 15157, 15158, 15159, 15160, 15161, 15162, 15163, 15164, 15165, 15166, 15167, 15168, 15169, 15170, 15172, 15381, 15382, 15383, 15384, 15385, 15386, 15387, 15388, 15389, 15390, 15391, 15392, 15393, 15394, 15395, 15396, 15397, 15398, 15399, 15400, 15401, 15402, 15403, 15404, 15405, 15406, 15407, 15408, 15409, 15410, 15411, 15412, 15413, 15414, 15415, 15416, 15417, 15418, 15419, 15420, 15421, and 15422 shall be and hereby are expunged.

4. In the event that it is later adjudicated in a court of competent jurisdiction that an alternate Debtor is liable for the infringement described in Proof of Claim 14955, then TPL may reassert a claim against that alternate Debtor, so long as the aggregate liability against any and all Debtors for Proof of Claim 14955 does not ultimately exceed \$1,250,000.00, by filing such a reasserted claim with the Court and serving such reasserted claim on the claims agent in these chapter 11 cases and counsel for the

Debtors. The rights of the Debtors to object to the same are reserved and nothing in this Stipulation constitutes or should be construed to waive those or any other rights.

5. Technology Properties may assert a claim against the Debtors arising after the Petition Date and before the effective date of any plan of reorganization of the Debtors (the "Administrative Claim"). The Administrative Claim shall not be subject to the Bar Date (as defined in the First Amended Joint Plan of Reorganization filed by the Debtors, the disclosure statement with respect thereto, or the order confirming such plan). The rights of the Debtors to seek disallowance and/or reduction of the Administrative Claim on any basis (other than that the Bar Date has passed), are reserved.

6. Technology Properties shall withdraw its Third Omnibus Objection Response with prejudice and its Estimation Motion Response with prejudice.

7. The Debtors fully reserve their rights, objections, arguments, and other defenses that they may have against the patent infringement allegations asserted by Technology Properties in Proof of Claim Number 14955, and any other claim that Technology Properties may file against any of the Debtors in these cases.

8. Nothing contained in this Stipulation shall be construed as an allowance of any of the Claims. Nothing in this Stipulation shall impair any claim by Technology Properties against any reorganized Debtor arising from the Debtor's post-confirmation activities, including, but not limited to claims for patent infringement.

Date: New York, New York
February ___, 2008

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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EXHIBIT D

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
	:
DELPHI CORPORATION, <u>et al.</u> ,	:
	:
Debtors.	:
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ORDER PURSUANT TO 11 U.S.C. § 502(b) AND FED. R. BANKR. P. 3007
DENYING SAMSUNG ELECTRO-MECHANICS CO, LTD. MOTION
TO RECONSIDER PROOF OF CLAIM 16485

("SAMSUNG ELECTRO-MECHANICS CO., LTD. ORDER")

Upon Samsung Electro-Mechanics Co., Ltd.'s ("Samsung") untitled and undated letter to the Court (Docket No. 10985), which the Court considered as a Motion To Reconsider Order Expunging Proof Of Claim Number 16585 (the "Motion") pursuant to Fed. R. Bankr. P. 3008; and Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors") having objected to the Motion pursuant to the Debtors' Objection To Samsung Electro-Mechanics Co., Ltd.'s Motion To Reconsider Order Expunging Claim No. 16485 (Docket No. 11650) (the "Objection"); and the Motion having failed to state good and sufficient cause for the relief requested for the reasons stated by the Court at the January 31, 2008 hearing (the "Hearing"); and after due deliberation thereon; and good and sufficient cause appearing therefor,

IT IS HEREBY FOUND AND DETERMINED THAT:¹

A. The Court has jurisdiction over the Motion and the Objection pursuant to 28 U.S.C. §§ 157 and 1334. Consideration of the Motion and the Objection is a core proceeding under 28 U.S.C. § 157 (b)(2). Venue of these cases and the Motion and the Objection is proper under 28 U.S.C. §§ 1408 and 1409.

NOW THEREFORE, IT IS HEREBY ORDERED, ADJUDGED, AND DECREED
THAT:

1. The Motion is hereby denied for the reasons set forth more fully on the record at the Hearing.

2. The requirement under Rule 9013-1(b) of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York for the service and filing of a separate memorandum of law is deemed satisfied.

Dated: New York, New York
February 4, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. See Fed. R. Bankr. P. 7052.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
	:
DELPHI CORPORATION, et al.,	: Case No. 05-44481 (RDD)
	:
Debtors.	: (Jointly Administered)
	:
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JOINT STIPULATION AND AGREED ORDER (I) COMPROMISING AND ALLOWING
PROOFS OF CLAIM FILED BY CERTAIN RETIREES AND RELATED CLAIMANTS AND
(II) DISALLOWING AND EXPUNGING OTHER PROOFS OF CLAIM FILED BY CERTAIN
RETIREES AND RELATED CLAIMANTS

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Jacob & Weingarten ("J&W"), as counsel for those parties listed on Schedule 1 hereto (collectively, the "Claimants") respectfully submit this Joint Stipulation And Agreed Order (I) Compromising And Allowing Proofs Of Claim Filed By Certain Retirees And Related Claimants And (II) Disallowing And Expunging Other Proofs Of Claim Filed By Certain Retirees And Related Claimants (Claimants), and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, in July 2006, the Claimants filed the proofs of claim listed on Schedule 2 hereto (the "Allowed Claims") and the proofs of claim listed on Schedule 3 hereto (the "Disallowed and Expunged Claims" and together with the Allowed Claims, the "Claims") against Delphi, arising from various employee-related benefits allegedly owed by Delphi to the Claimants.

WHEREAS, on January 17, 2008, Delphi and the Claimants entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, Delphi acknowledges and agrees that the Allowed Claims shall be allowed against Delphi as set forth on Schedule 2 hereto, and Delphi and the Claimants have agreed that the Disallowed and Expunged Claims shall be disallowed and expunged in their entirety as set forth on Schedule 3 hereto.

WHEREAS, Delphi is authorized to enter into the Settlement Agreement either

because the Claims involve ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and the Claimants stipulate and agree as follows:

1. Each of the Allowed Claims shall be allowed in the amount set forth on Schedule 2 hereto and shall be treated as an allowed general unsecured claim against the estate of Delphi.

2. The Disallowed and Expunged Claims, as set forth on Schedule 3 hereto, shall be disallowed and expunged in their entirety.

3. The Claimants shall withdraw the Objections Of Certain Retiree Claimants To First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession Response (Docket No. 11940) with prejudice.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John Wm. Butler, Jr.

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/s/ Alan J. Schwartz

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Attorneys for Delphi Corporation, et al.,
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Schedule 1 – All Claims

Claimant	Claim Number	Total Claim Asserted
Albrecht, George	9773	\$2,100,876.18
Albrecht, Dorothy	9764	\$149,231.72
Campbell, Ray	9784	\$3,639,179.53
Campbell, Carolyn	9763	\$260,160.05
Crouse, James	9774	\$1,739,604.04
Crouse, Linda	9759	\$93,767.44
Cunningham, Charles	9761	\$1,323,260.15
Cunningham, Mary Beth	9786	\$209,007.52
Dils, Timothy	11629	\$675,689.87
Dils, Paula	11628	\$86,802.98
Ebbert, William	14243	\$3,331,070.67
Ebbert, Mary	9767	\$201,221.25
Gaffe, Karen	9986	\$702,812.53
Grosse, Richard	9992	\$816,184.14
Grosse, Carolyn	9985	\$40,371.62
Heilman, David	9785	\$3,695,502.95
Heilman, Mary Ann	9762	\$152,148.03
Kesler, Larry	10213	\$1,756,608.71
Kesler, Marlene	10216	\$93,976.44
Kralovich, George	11163	\$1,116,328.27
Kralovich, Janice	11097	\$38,275.17
Lundberg, Edward	11096	\$831,964.51
Lundberg, Denys	11100	\$118,952.94
Meier, Gerald T.	10212	\$1,395,391.11
Meier, Barbara	10270	\$74,779.37
Satterthwaite, C. Richard	10217	\$427,348.62
Satterthwaite, Karen	10234	\$15,180.03
Sloan, George	9782	\$2,252,726.13
Sloan, Kristin	9757	\$132,646.19
Tosch, Paul	9783	\$4,810,566.48
Tosch, Gay	9765	\$1,329,479.55
Zeilinger, Robert	10195	\$1,436,921.15
Zeilinger, Barbara	10259	\$82,601.93

Schedule 2 – Allowed Claims Only

Claimant	Claim Number	Amount Allowed
Albrecht, George	9773	\$1,439,976.75
Campbell, Ray	9784	\$2,659,593.37
Crouse, James	9774	\$1,101,532.79
Cunningham, Charles	9761	\$1,053,744.56
Dils, Timothy	11629	\$329,377.94
Ebbert, William	14243	\$2,529,342.03
Gaffe, Karen	9986	\$327,387.22
Grosse, Richard	9992	\$449,552.69
Heilman, David	9785	\$2,551,128.57
Kesler, Larry	10213	\$1,197,634.82
Kralovich, George	11163	\$561,185.08
Lundberg, Edward	11096	\$508,122.55
Meier, Gerald T.	10212	\$843,626.03
Satterthwaite, C. Richard	10217	\$219,197.07
Sloan, George	9782	\$1,646,483.55
Tosch, Paul	9783	\$4,118,745.54
Zeilinger, Robert	10195	\$923,589.51

Schedule 3 – Disallowed And Expunged Claims Only

Claimant	Claim Number
Albrecht, Dorothy	9764
Campbell, Carolyn	9763
Crouse, Linda	9759
Cunningham, Mary Beth	9786
Dils, Paula	11628
Ebbert, Mary	9767
Grosse, Carolyn	9985
Heilman, Mary Ann	9762
Kesler, Marlene	10216
Kralovich, Janice	11097
Lundberg, Denys	11100
Meier, Barbara	10270
Satterthwaite, Karen	10234
Sloan, Kristin	9757
Tosch, Gay	9765
Zeilinger, Barbara	10259

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 2353
(LATIGO MASTER FUND LTD. AND SONY ERICSSON
MOBILE COMMUNICATIONS (USA) INC.)

Delphi Corporation and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the “Debtors”), Sony Ericsson Mobile Communications (USA) Inc. (“Sony Ericsson”) and Latigo Master Fund Ltd. (“Latigo”) respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 2353 (Latigo Master Fund Ltd. and Sony Ericsson Mobile Communications (USA) Inc.) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on March 22, 2006, Sony Ericsson filed proof of claim number 2353 against DAS LLC, asserting an unsecured non-priority claim in the amount of \$1,373,431.35 (the “Claim”) arising from goods sold to DAS LLC.

WHEREAS, on October 26, 2007, the Debtors objected to the Claim pursuant to the Debtors’ Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors’ Books and Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (Docket No. 10738) (the “Twenty-Second Omnibus Claims Objection”).

WHEREAS, on November 27, 2007, Latigo filed its Response of Latigo Master Fund Ltd. to Debtors’ Twenty-Second Omnibus Claims Objection (Docket No. 11112) (the

“Response”).

WHEREAS, on January 29, 2007, Sony Ericsson assigned its interest in the Claim to Deutsche Bank Securities, Inc. (“DB”) pursuant to a Notice of Transfer (Docket No. 6747).

WHEREAS, on March 2, 2007, DB subsequently assigned its interest in the Claim to Latigo pursuant to a Notice of Transfer (Docket No. 7105).

WHEREAS, on January 11, 2008, to resolve the Twenty-Second Omnibus Claims Objection with respect to the Claim, DAS LLC, Sony Ericsson and Latigo entered into a settlement agreement (the “Settlement Agreement”).

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$1,252,598.82.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors, Sony Ericsson and Latigo stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$1,252,598.82 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
2. Latigo shall withdraw its Response to the Twenty-Second Omnibus Claims Objection with prejudice.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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/s/ Colleen Vogler

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/s/ Paul Malek

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER (I) COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 9787 AND (II) DISALLOWING AND
EXPUNGING PROOF OF CLAIM NUMBER 9758 (DONALD L. AND VIRGINIA RUNKLE)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Donald L. Runkle ("Retiree") and Virginia Runkle ("Spouse", and together with Retiree, the "Claimants") respectfully submit this Joint Stipulation And Agreed Order (I) Compromising And Allowing Proof Of Claim Number 9787 And (II) Disallowing And Expunging Proof Of Claim Number 9758 (Donald L. And Virginia Runkle) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 18, 2006, Retiree filed proof of claim number 9787 against Delphi, asserting an unsecured non-priority claim in the amount of \$13,256,638.38 and a priority claim in the amount of \$10,000.00 ("Claim No. 9787") arising from employment benefits.

WHEREAS, on July 18, 2006, Spouse filed proof of claim number 9758 against Delphi, asserting an unsecured non-priority claim in the amount of \$ 1,917,872.23 ("Claim No. 9758", and together with Claim No. 9787, the "Claims") arising from Retiree's employment benefits.

WHEREAS, on January 17, 2008, Delphi and the Claimants entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, Delphi acknowledges and agrees that Claim No. 9787 shall be allowed against Delphi in the amount of \$9,683,853.48, and the Claimants acknowledge and agree that Claim No. 9758 shall be disallowed and expunged in its entirety.

WHEREAS, Delphi is authorized to enter into the Settlement Agreement either because the Claims involve ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and the Claimants stipulate and agree as follows:

1. Claim No. 9787 shall be allowed in the amount of \$9,683,853.48 and shall be treated as an allowed general unsecured non-priority claim against the estate of Delphi.
2. Claim No. 9758 shall be disallowed and expunged in its entirety.
3. The Claimants shall withdraw the Objections Of Certain Retiree Claimants To First Amended Joint Plan Of Reorganization Of Delphi Corporation And Certain Affiliates, Debtors And Debtors-In-Possession Response (Docket No. 11940) with prejudice.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John Wm. Butler, Jr.

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/s/ Alan J. Schwartz

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- and -

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Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
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DELPHI CORPORATION, et al.,	: Case No. 05-44481 (RDD)
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Debtors.	: (Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 13268
(KILROY REALTY LP)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Kilroy Realty LP ("Kilroy") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 13268 (Kilroy Realty LP) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 31, 2006 Kilroy filed proof of claim number 13268 against DAS LLC, asserting an unsecured non-priority claim in a partially unliquidated amount (the "Claim") arising from obligations under the lease of property in Irvine, California.

WHEREAS, also on July 31, 2006, Kilroy filed proof of claim number 13269 ("Proof of Claim No. 13269") against Packard Hughes Interconnect Company ("Packard Hughes Interconnect"), which asserts an unsecured claim in a partially unliquidated amount stemming from the lease of the same property in Irvine, California.

WHEREAS, on October 31, 2006, the Debtors objected to the Claim pursuant to the Debtors' (i) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (a) Claims With Insufficient Documentation, (b) Claims Unsubstantiated By Debtors' Books And Records, And (c) Claims Subject To Modification And (ii) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection").

WHEREAS, on November 21, 2006, Kilroy filed its Response To The Debtors'

Third Omnibus Objection To Kilroy Realty, LP's Proofs Of Claim Nos. 13268 And 13269 (the "Response") (Docket No. 5618).

WHEREAS, on October 10, 2007, Proof of Claim No. 13269 was disallowed and expunged for administrative convenience pursuant to the Joint Stipulation And Agreed Order Consolidating And Setting Maximum Liability For Proofs Of Claim Numbers 13268 And 13269 (Kilroy Realty LP) (Docket No. 10510).

WHEREAS, on January 16, 2008, to resolve the Third Omnibus Claims Objection with respect to the Claim, DAS LLC and Kilroy entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$2,186,444.67.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Kilroy stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$2,186,444.67 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.

2. Kilroy shall withdraw its Response to the Third Omnibus Claims
Objection with prejudice.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons
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John K. Lyons
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/s/ Jil Mazer Marino
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Attorneys for Kilroy Realty LP

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Debtors and Debtors-in-Possession

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
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DELPHI CORPORATION, et al.,	:
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Debtors.	:
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Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 12399
(RASSINI, S.A. DE C.V.)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Rassini, S.A. de C.V. ("Rassini") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 12399 (Rassini, S.A. De C.V.) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 25, 2006, Rassini filed proof of claim number 12399 against DAS LLC, which asserts an unsecured non-priority claim in the amount of \$435,420.73 (the "Claim") stemming from the sale of goods.

WHEREAS, on October 26, 2007, the Debtors objected to the Claim pursuant to the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (Docket No. 10738) (the "Twenty-Second Omnibus Claims Objection").

WHEREAS, on November 20, 2007, Rassini filed its Response To Debtors' Twenty-Second Omnibus Objection To Proofs Of Claim (Docket No. 10984) (the "Response").

WHEREAS, on January 18, 2008, to resolve the Twenty-Second Omnibus Claims

Objection with respect to the Claim, DAS LLC and Rassini entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$401,165.78.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Rassini stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$401,165.78 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
2. Rassini shall withdraw its Response to the Twenty-Second Omnibus Claims Objection with prejudice.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 1790
(KEY SAFETY SYSTEMS, INC.)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Key Safety Systems, Inc. & Subsidiaries ("KSSI") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 1790 (Key Safety Systems, Inc.) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on October 14, 2005, KSSI submitted a demand to the Debtors asserting a reclamation claim in the amount of \$7,607.20 (the "Reclamation Demand").

WHEREAS, on January 31, 2006, KSSI filed proof of claim number 1790 against DAS LLC, asserting an unsecured non-priority claim in the amount of \$195,077.21 for (i) goods sold and (ii) for the Reclamation Demand (collectively, the "Claim").

WHEREAS, on April 24, 2006, the Debtors sent a statement of reclamation to KSSI with respect to the Reclamation Demand, whereby the Debtors asserted that the valid amount of the Reclamation Demand is \$3,803.60 (the "Reclamation Claim"), subject to the Debtors' right to seek, at any time, a judicial determination that certain reserved defenses (the "Reserved Defenses") to the Reclamation Claim are valid.

WHEREAS, on May 22, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B)

Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999) (the "Fifteenth Omnibus Claims Objection").

WHEREAS, on June 21, 2007, KSSI filed its Response Of Key Safety Systems, Inc. To The Debtors' Fifteenth Omnibus Objection (Substantive) To Claims (Docket No. 8376) (the "Response").

WHEREAS, on January 14, 2008, to resolve the Fifteenth Omnibus Claims Objection with respect to the Claim, DAS LLC and KSSI entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$82,475.98.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and KSSI stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$82,475.98 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
2. KSSI reserves the right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for \$3,803.60 of the Claim on the grounds that KSSI,

with respect to the Reclamation Claim has a valid reclamation claim in the amount of \$3,803.60.

3. The Debtors reserve the right to seek, at any time, a judicial determination that the Reserved Defenses are valid.

4. KSSI shall withdraw its Response to the Fifteenth Omnibus Claims Objection with prejudice.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOFS OF CLAIM NUMBERS 7089 AND 8192
(SOLVAY FLUORIDES LLC AND SOLVAY ADVANCED POLYMERS LLC)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), Solvay Fluorides LLC ("Solvay Fluorides"), and Solvay Advanced Polymers LLC ("Solvay Polymers," and together with Solvay Fluorides, "Solvay") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proofs Of Claim Numbers 7089 And 8192 (Solvay Fluorides LLC And Solvay Advanced Polymers LLC) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on May 30, 2006 Solvay Fluorides filed proof of claim number 7089 against Delphi, asserting an unsecured non-priority claim in the amount of \$673,732.61 ("Claim 7089") arising from the sale of goods.

WHEREAS, on June 19, 2006 Solvay Polymers filed proof of claim number 8192 against DAS LLC, asserting an unsecured non-priority claim in the amount of \$115,302.79 ("Claim 8192," and together with Claim 7089, the "Claims") arising from the sale of goods.

WHEREAS, on February 15, 2007, the Debtors objected to the Claims pursuant to the Debtors' Ninth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims, And (D) Claims Subject To Modification (Docket No. 6968) (the "Ninth Omnibus Claims Objection").

WHEREAS, on March 14, 2007 Solvay Fluorides filed its Response To Debtors' Ninth Omnibus Claim Objection (Docket No. 7251) (the "Response").

WHEREAS, on July 12, 2007 Solvay Fluorides filed its Supplement to its Response to Debtors' Ninth Omnibus Claim Objection (Docket No. 8551) (the "Supplement").

WHEREAS, DAS LLC acknowledges and agrees that Claim 7089 shall be allowed against DAS LLC in the amount of \$550,066.96.

WHEREAS, DAS LLC acknowledges and agrees that Claim 8192 shall be allowed against DAS LLC in the amount of \$115,290.80.

WHEREAS, DAS LLC is authorized to settle the Claims either because the Claims involve ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Solvay stipulate and agree as follows:

1. Claim 7089 shall be allowed in the amount of \$550,066.96 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
2. Claim 8192 shall be allowed in the amount of \$115,290.80 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
3. The Ninth Omnibus Claims Objection with respect to the Claims and Solvay's Response and Supplement are deemed resolved.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 11910
(CARLISLE ENGINEERED PRODUCTS INC.)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC") debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Carlisle Engineered Products Inc. ("Carlisle") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 11910 (Carlisle Engineered Products Inc.) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS on October 17, 2005, Carlisle submitted a demand to the Debtors asserting a reclamation claim in the amount of \$624,301.61 (the "Reclamation Demand").

WHEREAS, on July 28, 2006, Carlisle filed proof of claim number 11910 against Delphi, asserting an unsecured non-priority claim in the amount of \$4,868,870.27 (the "Claim") arising from the sale of goods.

WHEREAS, on October 31, 2006, the Debtors objected to the Claim pursuant to Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records, And (C) Claims Subject To Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5452) (the "Third Omnibus Claims Objection").

WHEREAS, on November 21, 2007, Carlisle filed its Response By Carlisle Engineered Products, Inc. To Debtors' (I) Third Omnibus Objection (Substantive) Pursuant To 11 U.S.C. § 502(b) And Fed.R.Bankr.P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records, And (C) Claims

Subject To Modification And (II) Motion to Estimate Contingent And Unliquidated Claims Pursuant To 11 U.S.C. § 502(c) (Docket No. 5628), and on November 22, 2007, Carlisle filed its Supplemental Response By Carlisle Engineered Products, Inc. To Debtors' (I) Third Omnibus Objections (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Claims With Insufficient Documentation, (B) Claims Unsubstantiated By Debtors' Books And Records And (C) Claims Subject To Modification And (II) Motion To Estimate Contingent And Unliquidated Claims Pursuant T 11 U.S.C. Section 502(c) (Docket No. 5727) (together, the "Responses").

WHEREAS, on January 11, 2008, to resolve the Third Omnibus Claims Objection with respect to the Claim, DAS LLC and Carlisle entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$3,595,420.04.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Carlisle stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$3,595,420.04 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
2. The Claimants reserve the right, pursuant to section 503(b) of the Bankruptcy Code, to seek administrative priority status for \$168,880.61 of the Claim on the

grounds that Carlisle has a valid reclamation claim in the amount of \$168,880.61.

3. The Debtors reserve the right to seek, at any time, a judicial determination that certain reserved defenses with respect to Carlisle's reclamation claim are valid.

4. The Third Omnibus Claims Objection and the Responses are deemed resolved with respect to the Claim pursuant to the terms of the Settlement Agreement.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain
UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:	Chapter 11
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DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
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Debtors.	:	(Jointly Administered)
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 7992
(MOLEX CONNECTOR CORPORATION)

Delphi Corporation and certain of its subsidiaries and affiliates, including Delphi Automotive Systems ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Molex Connector Corporation ("Molex") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 7992 (Molex Connector Corporation) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on June 14, 2006, Molex filed proof of claim number 7992 against DAS LLC, asserting an unsecured non-priority claim in the amount of \$881,213.67 (the "Claim") arising from the sale of goods.

WHEREAS, on October 26, 2007, the Debtors objected to the Proof of Claim pursuant to the Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject to Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (Docket No. 10738) (the "Twenty-Second Omnibus Claims Objection").

WHEREAS, on November 21, 2007, Molex filed its Response Of Molex Connector Corporation To Debtors' Twenty-Second Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Equity

Claims, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records, (E) Untimely Claims, And (F) Claims Subject to Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Claims Subject To Modification That Are Subject To Prior Orders, And Modified Claims Asserting Reclamation That Are Subject To Prior Orders (Docket No. 11023) (the "Response").

WHEREAS, on January __, 2008, to resolve the Twenty-Second Omnibus Claims Objection with respect to the Claim, DAS LLC and Molex entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$400,000.00.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Molex stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$400,000.00 and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
2. Molex's Response to the Twenty-Second Omnibus Claims Objection shall be deemed fully resolved by the claim allowance set forth in paragraph 1, above.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	: Chapter 11
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DELPHI CORPORATION, et al.,	: Case No. 05-44481 (RDD)
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Debtors.	: (Jointly Administered)
	:
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JOINT STIPULATION AND AGREED ORDER COMPROMISING
AND ALLOWING PROOF OF CLAIM NUMBER 12212
(FLAMBEAU INC.)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and Flambeau Inc. ("Flambeau") respectfully submit this Joint Stipulation And Agreed Order Compromising And Allowing Proof Of Claim Number 12212 (Flambeau Inc.) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on July 28, 2006, Flambeau filed proof of claim number 12212 against Delphi, asserting a secured claim in the amount of \$800,348.45 (the "Claim") arising from the sale of goods.

WHEREAS, on August 24, 2007, the Debtors objected to the Claim pursuant to the Debtors' Twentieth Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate And Amended Claims, (B) Insufficiently Documented Claims, (C) Claims Not Reflected On Debtors' Books And Records, (D) Untimely Claim, And (E) Claims Subject To Modification, Tax Claims Subject To Modification, Modified Claims Asserting Reclamation, Consensually Modified And Reduced Tort Claims, And Lift Stay Procedures Claims Subject To Modification (Docket No. 9151) (the "Twentieth Omnibus Claims Objection").

WHEREAS, on September 18, 2007, Flambeau filed the Response Of Flambeau Inc. To Debtors' Twentieth Omnibus Objection To Claims (Claim #12212) (the "Response").

WHEREAS, on January 29, 2008, to resolve the Twentieth Omnibus Claims

Objection with respect to the Claim, DAS LLC and Flambeau entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC acknowledges and agrees that the Claim shall be allowed against DAS LLC in the amount of \$584,258.31.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claim involves ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and Flambeau stipulate and agree as follows:

1. The Claim shall be allowed in the amount of \$584,258.31 (the "Agreed-Upon Claim") and shall be treated as an allowed general unsecured non-priority claim against the estate of DAS LLC.
2. Flambeau's Response to the Twentieth Omnibus Claims Objection is deemed resolved.
3. Flambeau retains its right to seek and obtain, and the Debtors retain the right to dispute, payment of some or all of the Agreed-Upon Claim as a "Cure Amount" pursuant to the procedures described in the Notice Of Amount With Respect To Executory Contract To Be Assumed Or Assumed And Assigned Under Plan of Reorganization directed to Flambeau and dated December 10, 2007 (the "Cure Notice") and the Order Approving (i) Disclosure Statement, (ii) Record Date, Voting Deadline, And Procedures For Temporary Allowance Of Certain Claims, (iii) Hearing Date To Consider Confirmation Of Plan, (iv) Procedures For Filing

Objections To Plan, (v) Solicitation Procedures For Voting On Plan, (vi) Cure Claim Procedures, (vii) Procedures For Resolving Disputes Relating To Postpetition Interest, And (viii) Reclamation Claim Procedures, entered December 10, 2007 (Docket No. 11389) (the "Solicitation Procedures Order"), and nothing herein shall modify the Solicitation Procedures Order.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

----- X		
	:	
	:	
In re	:	Chapter 11
	:	
DELPHI CORPORATION, et al.,	:	Case No. 05-44481 (RDD)
	:	
Debtors.	:	(Jointly Administered)
	:	
----- X		

JOINT STIPULATION AND AGREED ORDER CAPPING PROOF OF CLAIM NO. 16127
(U.S. CUSTOMS AND BORDER PROTECTION)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and U.S. Customs and Border Protection ("CBP") respectfully submit this Joint Stipulation And Agreed Order Capping Proof Of Claim No. 16127 (U.S. Customs and Border Protection) and agree and state as follows:

WHEREAS, Delphi retained American Casualty and RLI Insurance Company as sureties (the "Sureties") for its duty obligations to CBP.

WHEREAS, on August 9, 2006, CBP filed proof of claim number 16127 ("Proof of Claim 16127"). Proof of Claim 16127 asserts a secured contingent claim in the amount of \$82,643.04, an unliquidated and/or contingent unsecured claim, and an unliquidated and/or contingent priority claim against Delphi for certain duties and warehouse entries (the "Claim").

WHEREAS, on May 27, 2007, the Debtors objected to Proof of Claim No. 16127 pursuant to the Debtors' Fifteenth Omnibus Objection (Substantive) Pursuant To 11 U.S.C. Section 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Insufficiently Documented Claims, (B) Claims Not Reflected On Debtors' Books And Records, (C) Untimely Claims And Untimely Tax Claim, And (D) Claims Subject To Modification, Tax Claims Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 7999).

WHEREAS, on June 21, 2007, the United States of America on behalf of CBP filed its United States Of America's Response To Debtors' Objection To The Claims Of U.S. Customs And Border Protection (Docket No. 8381).

WHEREAS, on September 7, 2007, the Debtors sought to estimate and set a maximum cap, solely for voting purposes and setting appropriate reserves under the plan of

reorganization, on Proof of Claim 16127 pursuant to the Debtors' Motion For Order Pursuant To 11 U.S.C. §§ 105(a) And 502(c) (a) Estimating And Setting Maximum Cap On Certain Contingent Or Unliquidated Claims And (b) Approving Expedited Claims Estimation Procedures (Docket No. 9297) (the "Claims Estimation Motion").

WHEREAS, on September 20, 2007, CBP filed its Letter Filed by Matthew L. Schwartz on Behalf of United States Customs and Border Protection (Docket No. 9492) (the "Response").

WHEREAS, CBP continues to hold \$680,950.44 in prepetition refunds (the "Refund Amount") owed and due to the Debtors.

WHEREAS, the aggregate current liquidated amount asserted with respect to Proof of Claim 16127 is \$68,259.00 (the "Cap").

WHEREAS, the Debtors agree to preserve the right of CBP to set off against the Refund Amount any amounts owed and due, provided that the right to set off shall not exceed the Refund Amount, in the event that the Debtors are responsible for duties on the remaining unliquidated entries identified in the Claim, or unliquidated warehouse entries identified in the Claim if such merchandise is removed from the warehouse for consumption.

THEREFORE, the Debtors and CBP stipulate and agree and the Court orders as follows:

1. Proof of Claim 16127 is hereby capped such that in no event shall the Claim be allowed in an amount exceeding \$68,259.00.
2. In the event that the Debtors are responsible for duties on the remaining unliquidated entries identified in the Claim, or unliquidated warehouse entries identified in the Claim if such merchandise is removed from the warehouse for consumption in excess of the Cap,

CBP's sole remedy against the Debtors shall be a set off of the amount of such duties owed against the Refund Amount, provided that the right to set off shall not exceed the Refund Amount, and the Debtors or the Reorganized Debtors shall have the right to challenge the proposed set off on non-bankruptcy grounds.

3. CBP shall withdraw its Response to the Claims Estimation Motion with prejudice.

So Ordered in New York, New York, this 4th day of February, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

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